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December 27, 2007

Hon. Jed S. Rakoff  
United States District Court  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

Re: Davis & Gilbert LLP v. Ronson,  
07 CV 11162 (JSR)

Hon. Judge Rakoff:

I am the attorney for the defendant. I write this letter to request an extension of time until January 15, 2007, within which to answer or move with respect to the complaint. Plaintiff has graciously consented to the relief requested herein.

I make this application because, due to the press of other business, I require some additional time to review the complaint and prepare a response which will comport with my professional responsibilities to my client and my obligations to this Court. This matter was removed to this court under 28 U.S.C. § 1441(b) on December 11, 2007. Because defendant has not been formally served, the parties calculate the time within which defendant must answer as expiring on December 31, 2007.

No prior request for this relief has been made. Thank you for your consideration.

Respectfully,

/s/  
Ira Daniel Tokayer

cc: Martin Garbus, Esq. (By Fax)